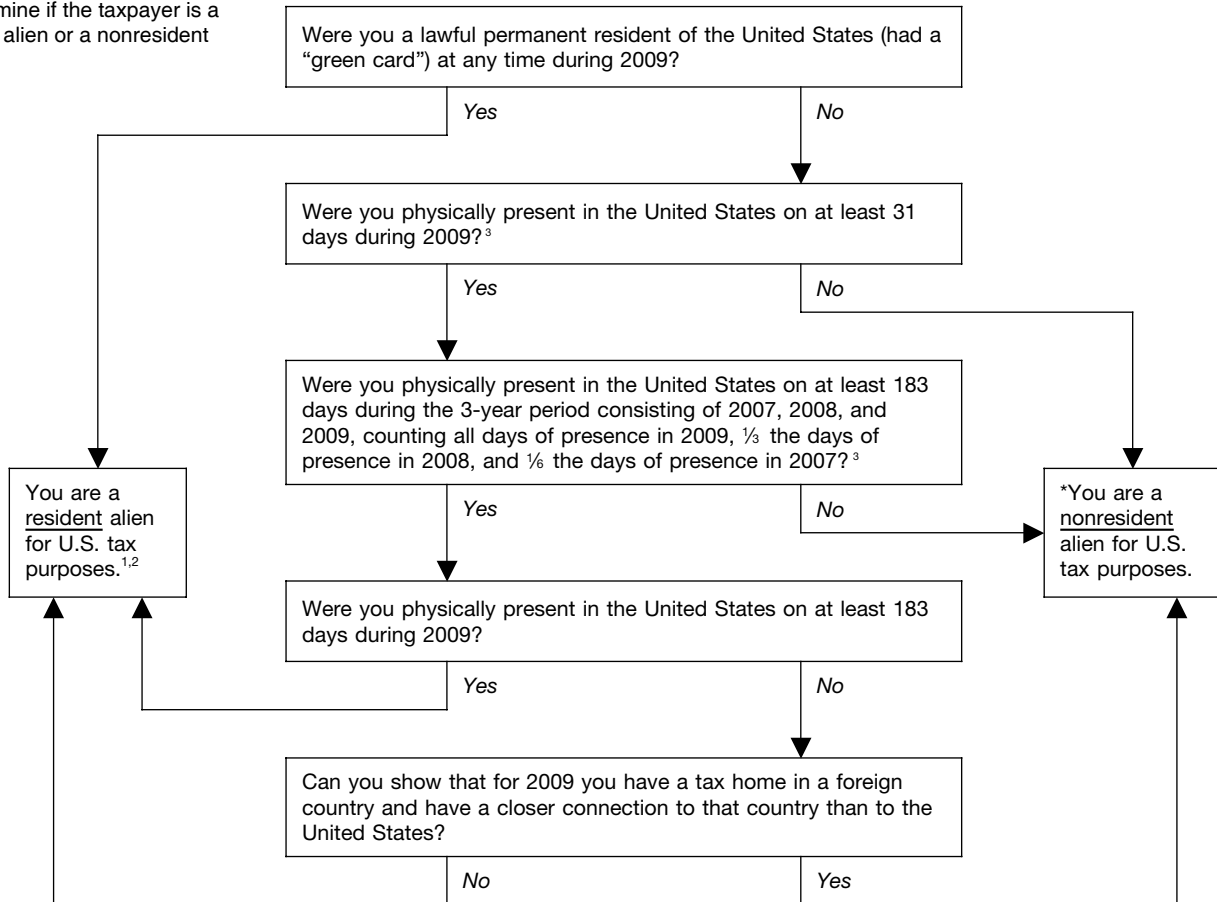


Determining Residency Status – Decision Tree

Resident Alien or Nonresident Alien?

Nonresident aliens are taxed differently from resident aliens, which is why it is important to determine their residency status. Use the following chart to determine if the taxpayer is a resident alien or a nonresident alien.

Start here to determine your residency status for 2009



¹ If this is your first or last year of residency, you may have a dual status for the year. See Publication 519 U.S. Tax Guide for Aliens under Dual-Status Aliens in chapter 1.

² In some circumstances you may still be considered a nonresident alien under an income tax treaty between the United States and your country. Check the provisions of the treaty carefully.

* If it is determined that the taxpayer is a nonresident alien for U.S. tax purposes, volunteers should refer those taxpayers to the site coordinator, unless they have been trained and certified to prepare tax returns (Forms 8843, 1040NR, or 1040NR-EZ) for nonresident aliens.